



MICHIGAN ASSOCIATION OF COUNTIES

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Timothy K. McGuire, Executive Director

Oct. 18, 2016

Members of the Senate Finance Committee,

The Michigan Association of Counties (MAC) and its members across the state stand in opposition to Senate Bill 960. The current version's sweeping provisions would reduce the ability of county governments to provide key public services and further shift the tax burden toward homeowners and small business owners.

While MAC was supportive of the original intent of this legislation to address a specific issue involving a Wexford County group, the current language, by redefining the word "charitable," opens up a whole host of problems.

Local property tax revenue is the single largest support for a county's general fund, by far. In fact, a typical county relies on such funds for about 55 percent of its general fund operations. Adding more exemptions will erode those funds and force local communities into one of two unpalatable choices: draw more taxes from homeowners and small business owners, or further reduce services.

As you can see in the attached charts, county governments have for years been dealing with difficult property tax trends. Further, the State already limits how county governments can raise such funds in numerous ways (Headlee Amendment, Proposal A, Personal Property Tax changes). Passage of SB960 and its sweeping opportunities for additional exemptions would be insult to injury.

MAC and its members remain committed to working with legislators to improve Michigan's tax system in ways that ensure fairness to taxpayers and appropriate resources for the myriad constitutional and legislatively directed duties vested in the hands of county government.

SB960, in its current form, does not meet those principles. MAC opposes passage.

Respectfully yours,

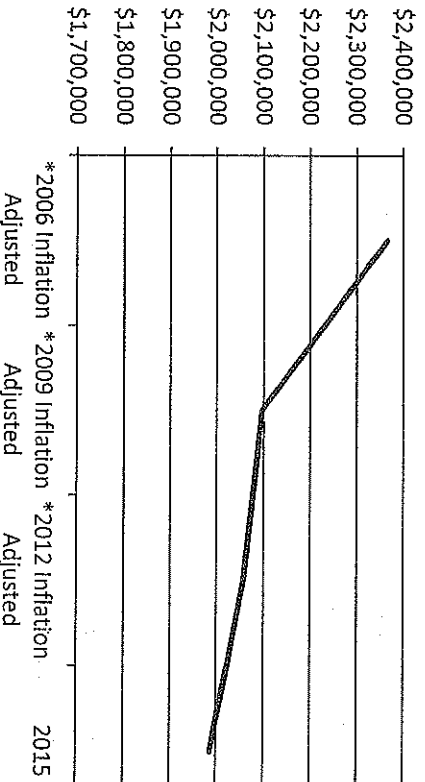
Stephan Currie  
Deputy Director

# County Property Tax Revenue (Adjusted for Inflation to 2015 Amount)

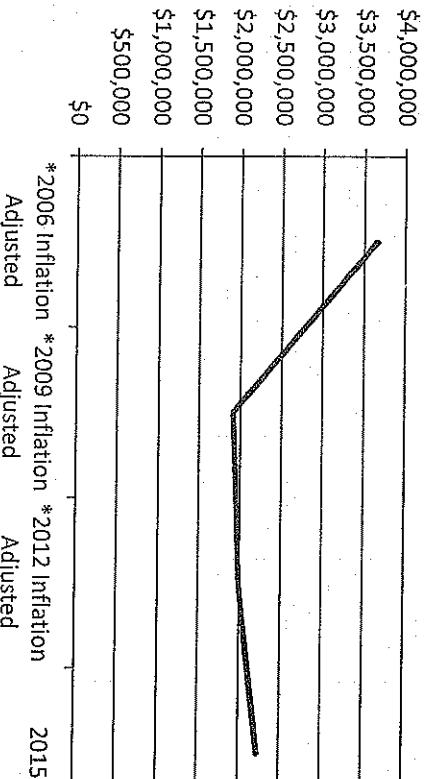
Source: CAFR & Bureau of Labor CPI

Sen. Casperson

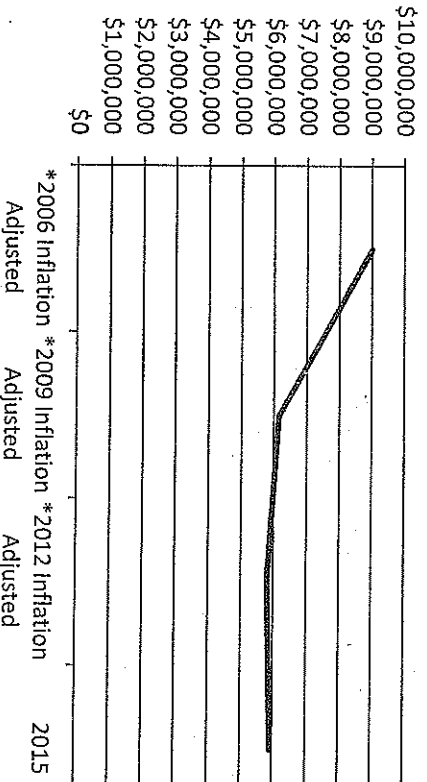
## Alger



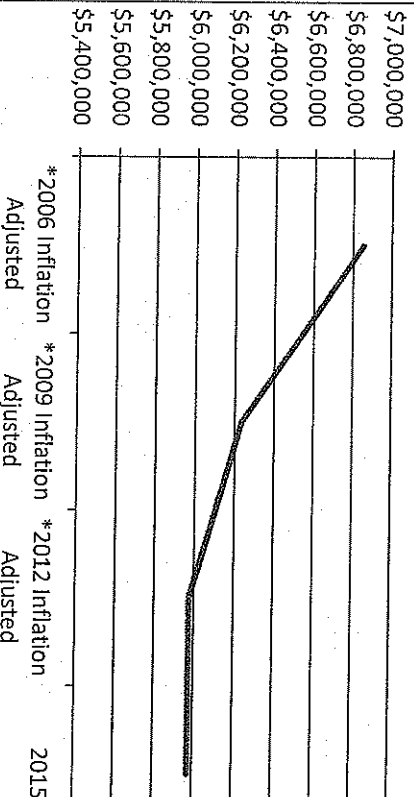
## Baraga



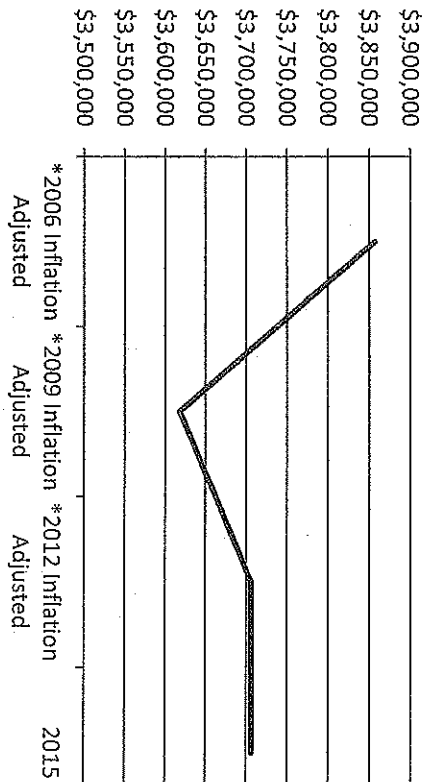
## Delta



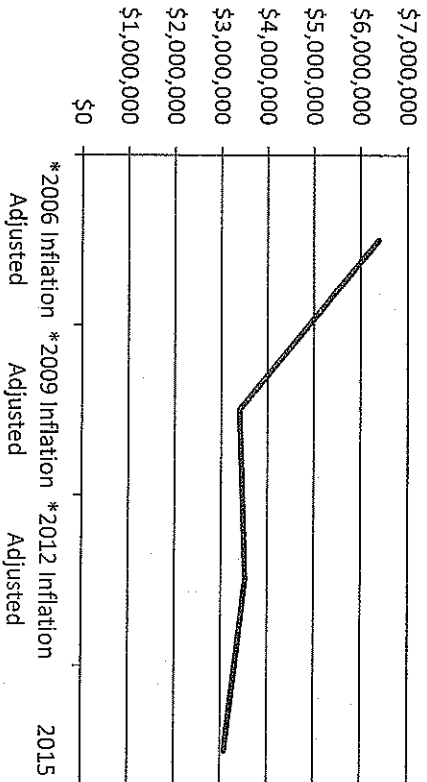
## Dickinson



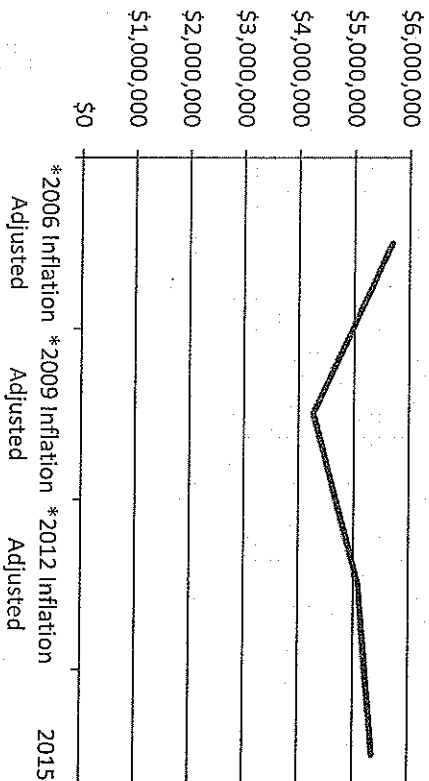
## Gogebic



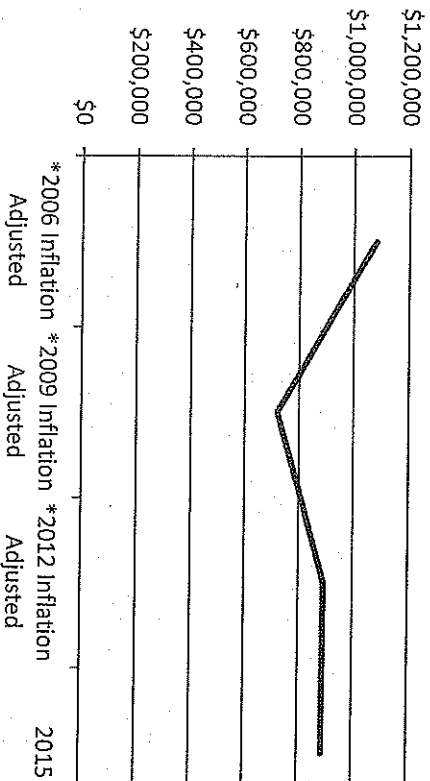
## Iron



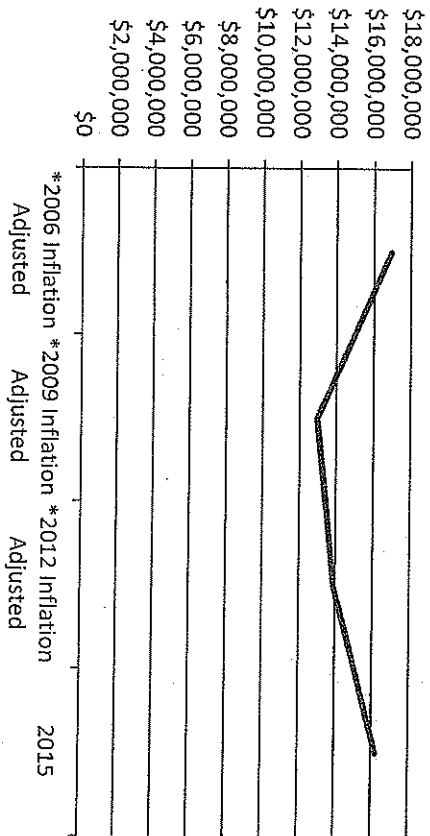
## Houghton



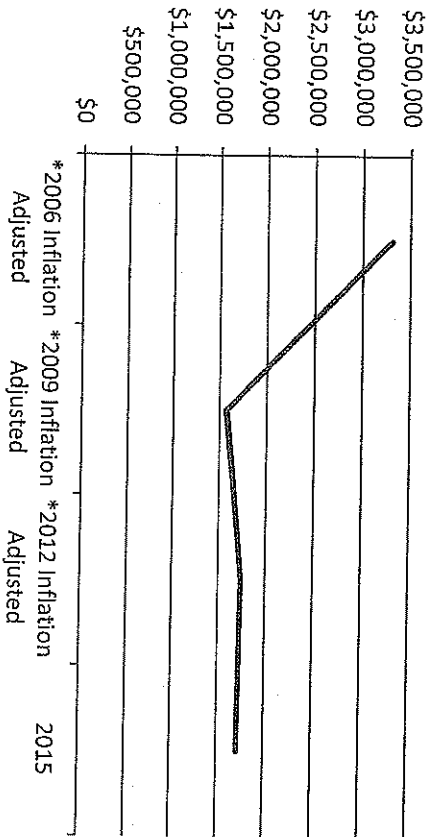
## Keweenaw



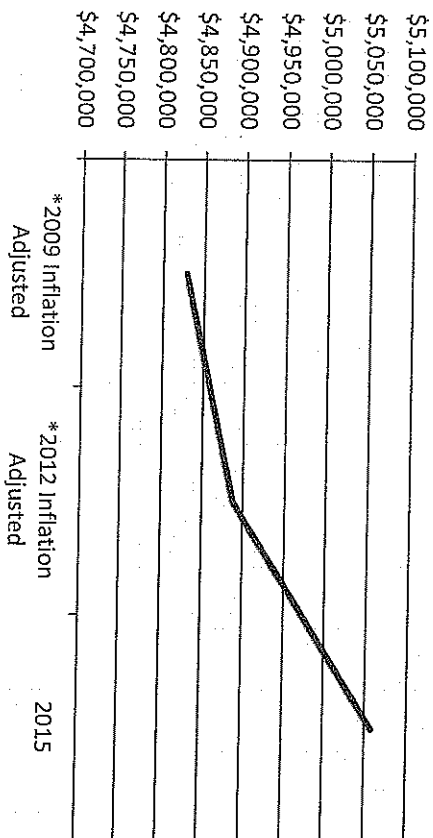
## Marquette



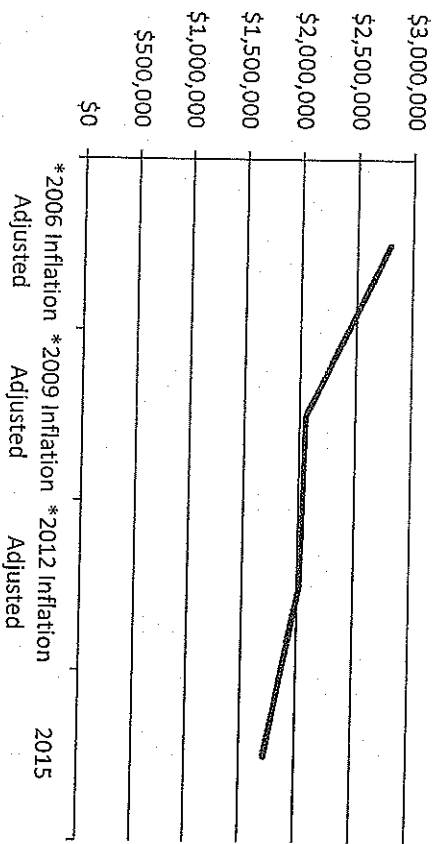
## Ontonagon



## Menominee



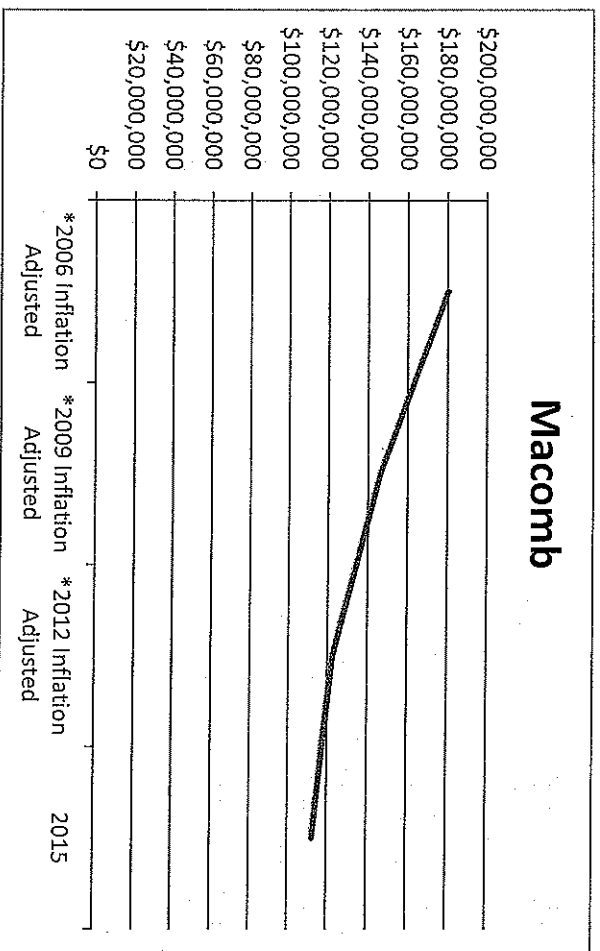
## Schoolcraft



# County Property Tax Revenue (Adjusted for Inflation to 2015 Amount)

Source: CAFR & Bureau of Labor CPI

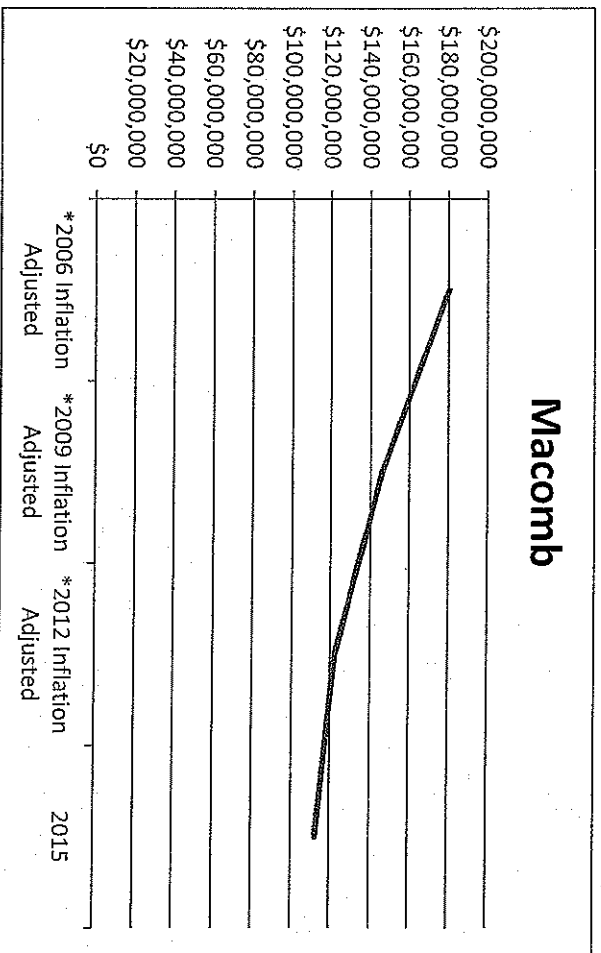
Sen. Bieda



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Source: CAFR & Bureau of Labor CPI

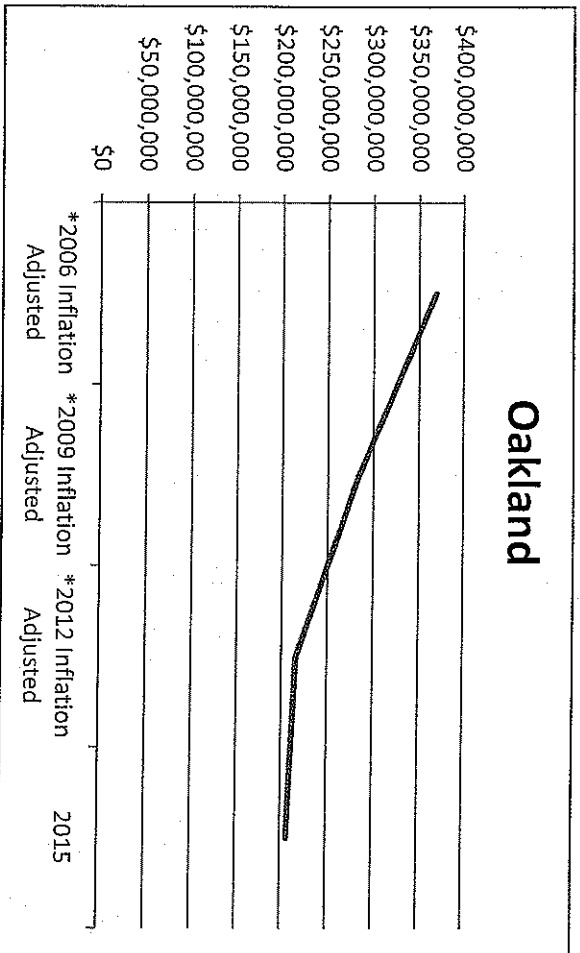
Sen. Brandenburg



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Source: CAFR & Bureau of Labor CPI

Sen. Knollenberg

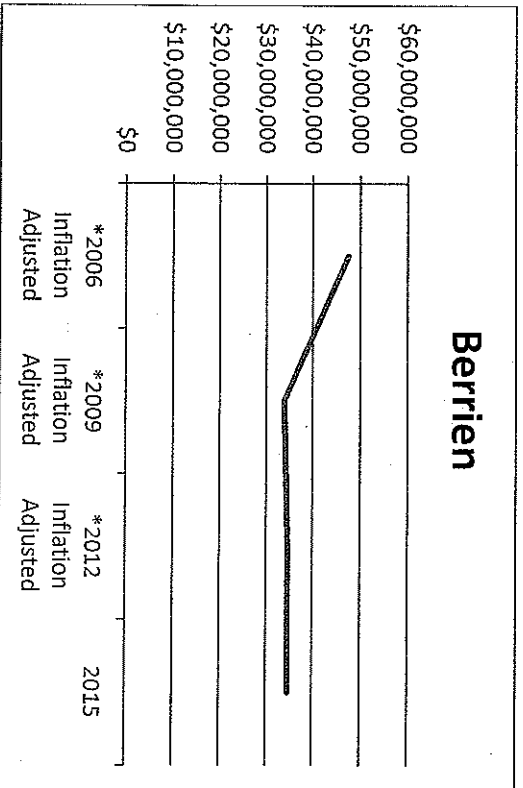


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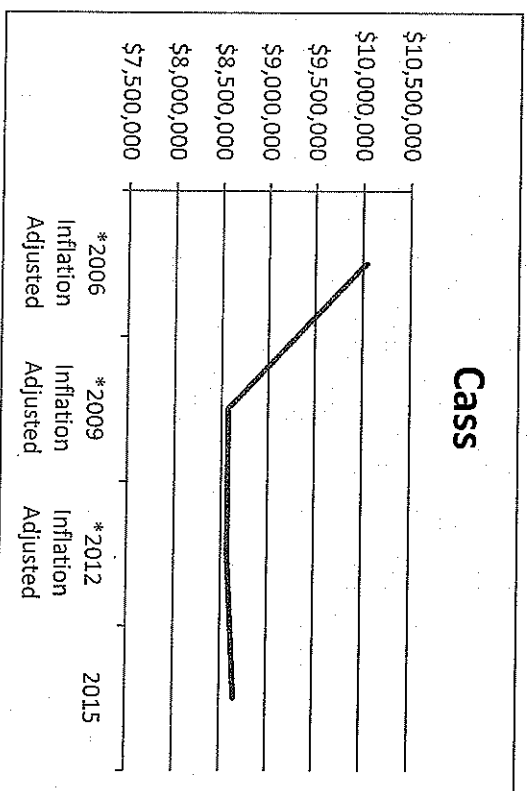
Source: CAFR & Bureau of Labor CPI

Sen. Proos

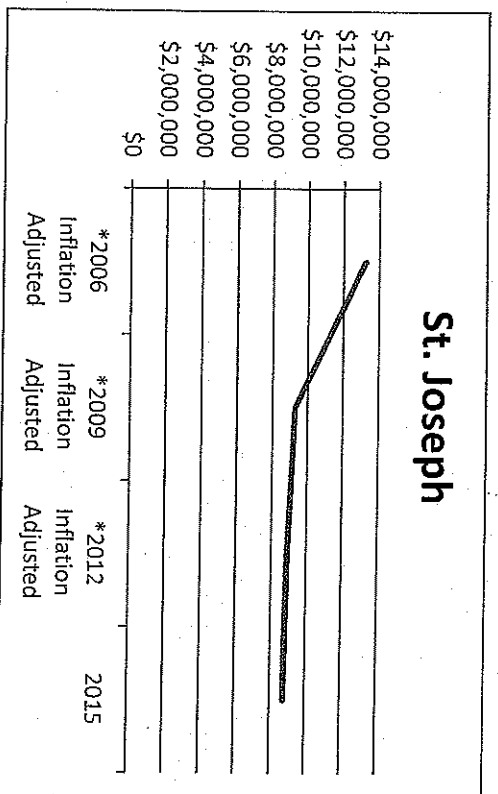
## Berrien



## Cass



## St. Joseph

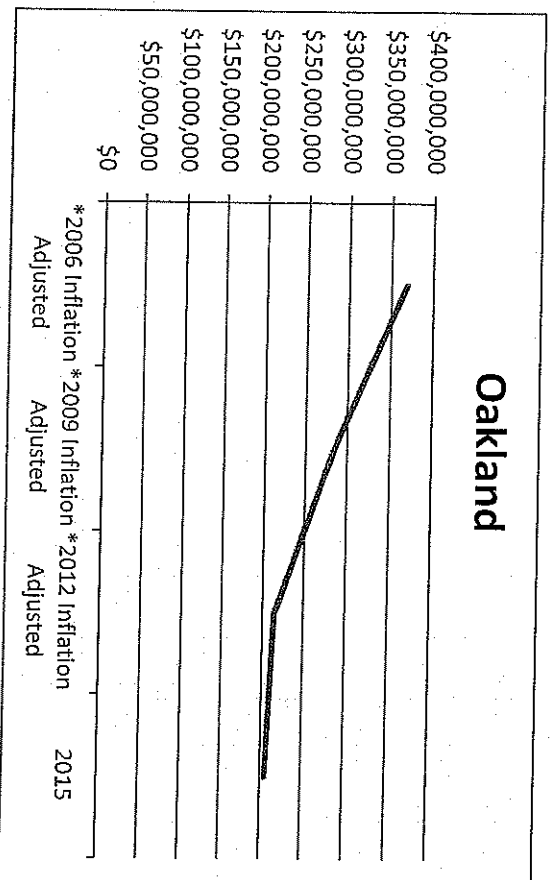
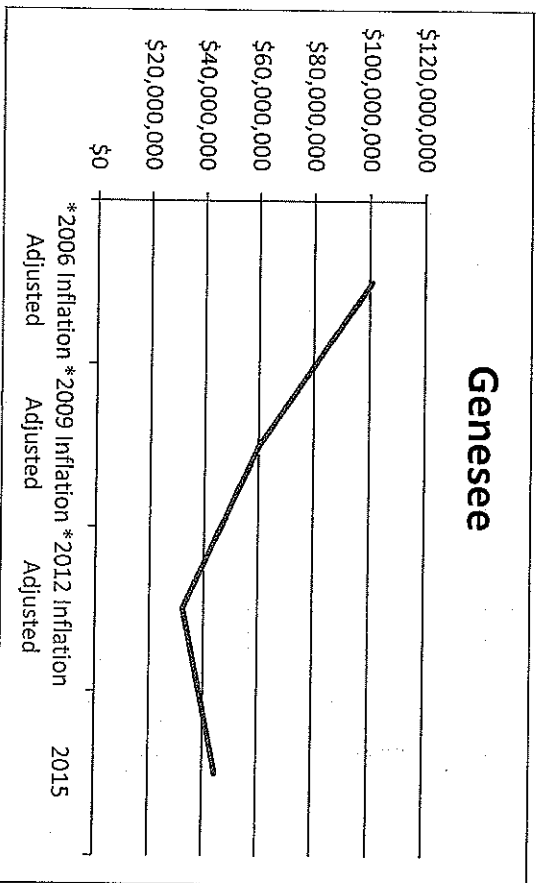




# County Property Tax Revenue (Adjusted for Inflation to 2015 Amount)

Source: CAFR & Bureau of Labor CPI

Sen. Robertson



# County Property Tax Revenue (Adjusted for Inflation to 2015 Amount)

Source: CAFR & Bureau of Labor CPI

Sen. Warren

